



Filed: 2/1/2006

09400HB4614ham001

LRB094 16010 NHT 54573 a

1 AMENDMENT TO HOUSE BILL 4614

2 AMENDMENT NO. _____. Amend House Bill 4614 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The School Code is amended by changing Section
5 10-17 and by adding Section 34-18.33 as follows:

6 (105 ILCS 5/10-17) (from Ch. 122, par. 10-17)

7 Sec. 10-17. Statement of public affairs. In Class I or
8 Class II county school units the school board may use either a
9 cash basis or accrual system of accounting; however, any board
10 so electing to use the accrual system may not change to a cash
11 basis without the permission of the State Board of Education.

12 School Boards using either a cash basis or accrual system
13 of accounting shall maintain records showing the assets,
14 liabilities and fund balances in such minimum forms as may be
15 prescribed by the State Board of Education. Such boards shall
16 make available in the school district office for public
17 inspection, upon request, and submit to the State Board of
18 Education for posting on the State Board of Education's
19 Internet website ~~publish~~ a statement of the affairs of the
20 district prior to December 1 annually ~~in a newspaper of general~~
21 ~~circulation published in the respective school districts and if~~
22 ~~no newspaper is published in the district then in a newspaper~~
23 ~~published in the county in which the school district is located~~
24 ~~and if no newspaper is published in the county then in a~~

1 ~~newspaper published in the educational service region in which~~
2 ~~the regional superintendent has supervision and control of such~~
3 ~~school district~~ in such form as may be prescribed by the State
4 Board of Education. Prior to December 1 annually, each school
5 board must send, by certified mail, a copy of the statement of
6 public affairs to a newspaper of general circulation published
7 in the school district or, if no newspaper is published in the
8 school district, a newspaper published in the county where the
9 school district is located or, if no newspaper is published in
10 the county, a newspaper published in the educational service
11 region where the regional superintendent of schools has
12 supervision and control of the school district. Not later than
13 December 15 annually the clerk shall file with the regional
14 superintendent a certified statement that the statement of
15 public affairs ~~publication~~ has been made available in the
16 school district office, has been mailed to a local newspaper,
17 and has been submitted to the State Board of Education,
18 together with a copy of the statement of public affairs
19 ~~newspaper containing it.~~ After December 15 annually the State
20 Board of Education shall instruct the State Comptroller to
21 withhold payment of any State money due to be distributed to or
22 on behalf of the school district ~~regional superintendent of~~
23 ~~schools shall withhold from each treasurer any public moneys~~
24 ~~due to be distributed to the treasurer~~ until the duties
25 required under this Section ~~section~~ have been complied with.
26 The State Board of Education must post all statements of public
27 affairs received from school districts on or before January 15
28 each year.

29 When any school district is the administrative district for
30 several school districts operating under a joint agreement as
31 authorized by this Code Act, no receipts or disbursements
32 accruing, received or paid out by that school district as such
33 an administrative district shall be included in the statement
34 of public affairs of the district required by this Section.

1 However, that district shall have prepared, made available,
2 mailed, and submitted ~~and published~~, in the same manner and
3 subject to the same requirements as are provided in this
4 Section for the statement of public affairs of that district, a
5 statement showing the cash receipts and disbursements by funds,
6 with the total amount for both cash receipts and disbursements
7 at the end, (or the revenue ~~and~~ expenses, with the total
8 amount for both revenue and expenses at the end, and the
9 financial position, if the accrual system of accounting is
10 used) of the district as such administrative district, in the
11 form prescribed by the State Board of Education. The costs of
12 making available, mailing, and submitting ~~publishing~~ this
13 separate statement prepared by such an administrative district
14 shall be apportioned among and paid by the participating
15 districts in the same manner as other costs and expenses
16 accruing to those districts jointly.

17 School districts on a cash basis shall have prepared, made
18 available, mailed, and submitted ~~and publish~~ a statement
19 showing the cash receipts and disbursements by funds, with the
20 total amount for both cash receipts and disbursements at the
21 end, in the form prescribed by the State Board of Education.

22 School districts using the accrual system of accounting
23 shall have prepared, made available, mailed, and submitted ~~and~~
24 ~~publish~~ a statement of revenue and expenses, with the total
25 amount for both revenue and expenses at the end, and a
26 statement of financial position in the form prescribed by the
27 State Board of Education.

28 In Class II county school units such statement shall be
29 prepared, made available, mailed, and submitted ~~and published~~
30 by the township treasurer of the unit within which such
31 districts are located, except with respect to the school board
32 of any school district that no longer is subject to the
33 jurisdiction and authority of a township treasurer or trustees
34 of schools of a township because the district has withdrawn

1 from the jurisdiction and authority of the township treasurer
2 and trustees of schools of the township or because those
3 offices have been abolished as provided in subsection (b) or
4 (c) of Section 5-1, and as to each such school district the
5 statement required by this Section shall be prepared, made
6 available, mailed, and submitted ~~and published~~ by the school
7 board of such district in the same manner as required for
8 school boards of school districts situated in Class I county
9 school units.

10 In Class I and Class II counties the statement of school
11 districts on either a cash or accrual basis shall show such
12 other information as may be required by the State Board of
13 Education, including:

14 1. Annual fiscal year gross payment for certificated
15 personnel, to be listed by the number of employees in each
16 ~~shown by name, listing each employee in one~~ of the following
17 categories:

18 (a) Under \$25,000 ~~\$15,000~~

19 (b) \$25,000 to \$39,999 ~~\$15,000 to \$24,999~~

20 (c) \$40,000 to \$59,999 ~~\$25,000 to \$39,999~~

21 (d) \$60,000 to \$89,999 ~~\$40,000 and over~~

22 (e) \$90,000 and over

23 2. Annual fiscal year payment for non-certificated
24 personnel, to be listed by the number of employees in each
25 ~~shown by name, listing each employee in one~~ of the following
26 categories:

27 (a) Under \$25,000 ~~\$15,000~~

28 (b) \$25,000 to \$39,999 ~~\$15,000 to \$24,999~~

29 (c) \$40,000 to \$59,999 ~~\$25,000 to \$39,999~~

30 (d) \$60,000 ~~\$40,000~~ and over

31 3. In addition to wages and salaries, all other moneys in
32 the aggregate paid to recipients of \$1,000 or more, giving the
33 name of the person, firm, or corporation and the total amount
34 received by each, and, after this list, the total amount paid

1 to all vendors who have individually been paid less than
2 \$1,000.

3 4. Approximate size of school district in square miles.

4 5. Number of school attendance centers.

5 6. Numbers of employees as follows:

6 (a) Full-time certificated employees;

7 (b) Part-time certificated employees;

8 (c) Full-time non-certificated employees;

9 (d) Part-time non-certificated employees.

10 7. Numbers of pupils as follows:

11 (a) Enrolled by grades;

12 (b) Total enrolled;

13 (c) Average daily attendance.

14 8. Assessed valuation as follows:

15 (a) Total of the district;

16 (b) Per pupil in average daily attendance.

17 9. Tax rate for each district fund.

18 10. District financial obligation at the close of the
19 fiscal year as follows:

20 (a) Teachers' orders outstanding;

21 (b) Anticipation warrants outstanding for each fund.

22 11. Total bonded debt at the close of the fiscal year.

23 12. Percent of bonding power obligated currently.

24 13. Value of capital assets of the district including:

25 (a) Land;

26 (b) Buildings;

27 (c) Equipment.

28 14. Total amount of investments, each fund.

29 15. Change in net cash position from the previous report
30 period for each district fund.

31 In addition to the above report, a report of expenditures
32 in the aggregate paid on behalf of recipients of \$500 or more,
33 giving the name of the person, firm or corporation and the
34 total amount received by each shall be available in the school

1 district office for public inspection. This listing shall
2 include all wages, salaries and expenditures over \$500 expended
3 from any revolving fund maintained by the district. Any
4 resident of the school district may receive a copy of this
5 report, upon request, by paying a reasonable charge to defray
6 the costs of preparing such copy.

7 This Section does not apply to cities having a population
8 exceeding 500,000.

9 (Source: P.A. 86-96; 86-1441; 87-191; 87-473; 87-895.)

10 (105 ILCS 5/34-18.33 new)

11 Sec. 34-18.33. Statement of public affairs. The board may
12 use either a cash basis or accrual system of accounting;
13 however, if the board elects to use the accrual system, it may
14 not change to a cash basis without the permission of the State
15 Board of Education.

16 The board shall maintain records showing the assets,
17 liabilities, and fund balances in such minimum forms as may be
18 prescribed by the State Board of Education. The board shall
19 make available in the school district office for public
20 inspection, upon request, and submit to the State Board of
21 Education for posting on the State Board of Education's
22 Internet website a statement of the affairs of the district
23 prior to December 1 annually in such form as may be prescribed
24 by the State Board of Education. Prior to December 1 annually,
25 the board must send, by certified mail, a copy of the statement
26 of public affairs to a newspaper of general circulation
27 published in the school district. Not later than December 15
28 annually the clerk shall file with the State Board of Education
29 a certified statement that the statement of public affairs has
30 been made available in the school district office, has been
31 mailed to a local newspaper, and has been submitted to the
32 State Board of Education. After December 15 annually the State
33 Board of Education shall instruct the State Comptroller to

1 withhold payment of any State money due to be distributed to or
2 on behalf of the school district until the duties required
3 under this Section have been complied with. The State Board of
4 Education must post the statement of public affairs received
5 from the school district on or before January 15 each year.

6 If the district is on a cash basis, it shall have prepared,
7 made available, mailed, and submitted a statement showing the
8 cash receipts and disbursements by funds, with the total amount
9 for both cash receipts and disbursements at the end, in the
10 form prescribed by the State Board of Education.

11 If the district is using the accrual system of accounting,
12 it shall have prepared, made available, mailed, and submitted a
13 statement of revenue and expenses, with the total amount for
14 both revenue and expenses at the end, and a statement of
15 financial position in the form prescribed by the State Board of
16 Education.

17 The statement of the school district shall show such other
18 information as may be required by the State Board of Education,
19 including:

20 (1) Annual fiscal year gross payment for certificated
21 personnel, to be listed by the number of employees in each of
22 the following categories:

- 23 (A) Under \$25,000.
- 24 (B) \$25,000 to \$39,999.
- 25 (C) \$40,000 to \$59,999.
- 26 (D) \$60,000 to \$89,999.
- 27 (E) \$90,000 and over.

28 (2) Annual fiscal year payment for non-certificated
29 personnel, to be listed by the number of employees in each of
30 the following categories:

- 31 (A) Under \$25,000.
- 32 (B) \$25,000 to \$39,999.
- 33 (C) \$40,000 to \$59,999.
- 34 (D) \$60,000 and over.

1 (3) In addition to wages and salaries, all other moneys in
2 the aggregate paid to recipients of \$1,000 or more, giving the
3 name of the person, firm, or corporation and the total amount
4 received by each, and, after this list, the total amount paid
5 to all vendors who have individually been paid less than
6 \$1,000.

7 (4) Approximate size of school district in square miles.

8 (5) Number of school attendance centers.

9 (6) Numbers of employees as follows:

10 (A) Full-time certificated employees.

11 (B) Part-time certificated employees.

12 (C) Full-time non-certificated employees.

13 (D) Part-time non-certificated employees.

14 (7) Numbers of pupils as follows:

15 (A) Enrolled by grades.

16 (B) Total enrolled.

17 (C) Average daily attendance.

18 (8) Assessed valuation as follows:

19 (A) Total of the district.

20 (B) Per pupil in average daily attendance.

21 (9) Tax rate for each district fund.

22 (10) District financial obligation at the close of the
23 fiscal year as follows:

24 (A) Teachers' orders outstanding.

25 (B) Anticipation warrants outstanding for each fund.

26 (11) Total bonded debt at the close of the fiscal year.

27 (12) Percentage of bonding power obligated currently.

28 (13) Value of capital assets of the district, including:

29 (A) Land.

30 (B) Buildings.

31 (C) Equipment.

32 (14) Total amount of investments for each fund.

33 (15) Change in net cash position from the previous
34 reporting period for each district fund.

1 In addition to the above report, a report of expenditures
2 in the aggregate paid on behalf of recipients of \$500 or more,
3 giving the name of the person, firm, or corporation and the
4 total amount received by each shall be available in the school
5 district office for public inspection. This listing shall
6 include all wages, salaries, and expenditures over \$500
7 expended from any revolving fund maintained by the district.
8 Any resident of the school district may receive a copy of this
9 report, upon request, by paying a reasonable charge to defray
10 the costs of preparing the copy.

11 Section 90. The State Mandates Act is amended by adding
12 Section 8.30 as follows:

13 (30 ILCS 805/8.30 new)

14 Sec. 8.30. Exempt mandate. Notwithstanding Sections 6 and 8
15 of this Act, no reimbursement by the State is required for the
16 implementation of any mandate created by this amendatory Act of
17 the 94th General Assembly."